

NOTE: Attachments not available electronically.

PUBLISH

UNITED STATES COURT OF APPEALS

Filed 4/15/96

TENTH CIRCUIT

WYOMING TRUCKING
ASSOCIATION, INC.; FLEISCHLI OIL
COMPANY, INC.; BLACK HILLS
TRUCKING, INC.,

Plaintiffs - Appellants,

v.

No. 95-8043

LLOYD BENTSEN, in his official
capacity as Secretary of the U.S.
Department of Treasury; MARGARET
MILNER RICHARDSON, in her official
capacity as Commissioner of the Internal
Revenue Service, Department of the
Treasury; UNITED STATES OF
AMERICA,

Defendants - Appellees.

**APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING
(D. Ct. No. 94-CV-107-B)**

William Perry Pendley (Paul M. Seby with him on the briefs), Mountain States Legal Foundation, Denver, Colorado, appearing for the Appellants.

Frank P. Cihlar (Ann P. Durney with him on the briefs), Attorneys, Tax Division, Department of Justice, Washington, DC, appearing for the Appellees.

Before TACHA, BRORBY, and EBEL, Circuit Judges.

TACHA, Circuit Judge.

After careful review of the record, we adopt the analysis in the district court's Order Denying Plaintiff's Motion for Partial Summary Judgment and Granting Defendants' Motion to Dismiss. We therefore AFFIRM for substantially the reasons given by the district court and ORDER the district court's order to be published.